(98)

HIGH COURT OF JUDICATURE CHHATTISGARH : BILASPUR

SINGLE BENCH : HON'BLE SHRI S.R. NAYAK, CJ.

WRIT PETITION No.636 OF 2001

PETITIONERS

1. Senior Manager Incharge (Finance) Wages
   Bhilai Steel Plant, Ispat Bhawan, Bhilai
2. Steel Authority of India Ltd.
   Bhilai Steel Plant, Bhilai
   Represented by Executive Director (Finance)

Versus

RESPONDENTS

1. Income Tax Officer (TDS)
   32/33 Bungalows, Bhilai
2. Deputy Commissioner of Income Tax Circle, Bhilai
3. Commissioner of Income Tax, Raipur

Present : Shri H.S. Shrivastava and Shri P. Diwaker, learned Senior Advocates with Shri Kunal Das, learned counsel for the petitioners.
Shri Amit Chowdary, learned standing counsel for the respondents

---

ORAL ORDER
(Passed on 01st May, 2006)

Against the impugned order in this writ petition, an appeal lies under Section 246 A of the Income Tax Act. Having heard learned counsel for the parties, I do not find any weighty or substantive reason or extraordinary situation that could persuade me to undertake adjudication of the issue brought before the Court on merit. In that view of the matter, I dismiss the writ petition reserving liberty to the petitioners to work-out their remedies by way of the appeal. If such an appeal is preferred within one month from today, the appellate authority shall hear and dispose of the appeal on merit, without reference to the limitation. The appellate authority shall hear and dispose of the appeal as

expeditiously as possible, at any rate, within a period of six months from the date of presentation of the appeal. The interim order passed by this Court during the pendency of this writ petition shall be in operation till the appellate authority disposes of the appeal.

(2) Learned senior counsel appearing for the petitioners would request the Court to direct the Registry to return the copies of the impugned orders. If an appropriate application is made by the petitioners, in that regard, the Registry is directed to return those documents forthwith. No costs.

Sd/-
Chief Justice